## SENATE, No. 2510

# **STATE OF NEW JERSEY**

### 212th LEGISLATURE

INTRODUCED JANUARY 29, 2007

**Sponsored by:** 

Senator ROBERT W. SINGER
District 30 (Burlington, Mercer, Monmouth and Ocean)
Senator MARTHA W. BARK
District 8 (Burlington)

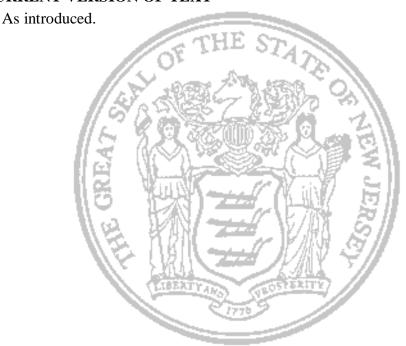
**Co-Sponsored by:** 

Senators Asselta and T.Kean

#### **SYNOPSIS**

Excludes military compensation of military personnel serving outside of this State from gross income tax.

#### **CURRENT VERSION OF TEXT**



(Sponsorship Updated As Of: 3/6/2007)

#### S2510 SINGER, BARK

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1	AN ACT excluding certain military personnel income from gross
2	income tax, amending N.J.S.54A:6-7.
3	
4	BE IT ENACTED by the Senate and General Assembly of the State
5	of New Jersey:
6	
7	1. N.J.S.54A:6-7 is amended to read as follows:
8	54A:6-7. Certain pay of members of the armed forces.
9	a. (1) Compensation paid by the United States for service in the
10	Armed Forces of the United States performed by an individual not
11	domiciled in this State.
12	(2) Compensation paid by the United States for service in the
13	Armed Forces of the United States performed by an individua
14	domiciled in this State but stationed outside of this State.
15	b. Amounts received during the taxable year as mustering-our
16	payments with respect to service in the Armed Forces of the United
17	States.
18	c. Amounts received during the taxable year as housing and
19	subsistence allowances by members of the active and reserve
20	components of the Armed Forces of the United States, and by New
21	Jersey National Guard members while on State active duty.
22	(cf: P.L.2005, c.63, s.1)
23	
24	2. This act shall take effect immediately and apply to taxable
25	years ending after enactment.
26	
27	
28	STATEMENT
29	
30	This bill allows an exemption for certain military compensation
31	from the gross income tax for those servicemen and women
32	domiciled in New Jersey but serving their duty outside of the State
33	of New Jersey.

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.